

### Oregon Incentive Cost Qualification Chart

Item	Does it Qualify?			Notes
	OPIF - Labor (20%)	OPIF - Vendor (25%)	Greenlight - Labor (6.2%)	
<b>FOR PROJECTS SPENDING IN EXCESS OF \$1M IN OREGON</b>				
Payroll Wages (ATL & BTL, Resident and Non-Resident)	Y	N	Y	Up to and including the first \$1M paid to any individual or registered company for work within Oregon.
Non-Payroll Payments to Individuals (not registered companies)	N	N	N	Exceptions can be made for one-off payments made to individuals for items like location fees, picture car rentals, gratuities, etc. as well as reimbursements for receipted expenses
Box & Kit Rentals	Y	Y	N	If a Loan Out company is receiving box and kit rental payments while working in Oregon, then those payments qualify under the 25% goods and service rebate. In order to qualify for the 25%, the company must be the registered company for the individual who is receiving the payment.  <b><i>N.B. Equipment not being rented or purchased from within Oregon and then billed through local "pass through" companies is not considered qualified incentivized spending.</i></b>
Receipted Items Bought or Rented from Oregon Registered Companies	N	Y	N	Oregon Secretary of State Business Registration Search: <a href="https://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login">https://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login</a>  <b><i>N.B. Equipment not being rented or purchased from within Oregon and then billed through local "pass through" companies is not considered qualified incentivized spending.</i></b>
Loanouts - Registered in Oregon & Physically working in Oregon	N	Y	N	Oregon Secretary of State Business Registration Search: <a href="https://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login">https://egov.sos.state.or.us/br/pkg_web_name_srch_inq.login</a> Companies need to be listed as both "Active" (ACT) and "Current" (CUR)
Loanouts - Not Registered in Oregon	N	N	N	Registering a Business with the Oregon Secretary of State: <a href="https://sos.oregon.gov/business/Pages/register.aspx">https://sos.oregon.gov/business/Pages/register.aspx</a> Companies need to be listed as both "Active" (ACT) and "Current" (CUR)
Payroll Fringes - Medicare, FUI, SUI, Withholding, Workman's Comp, etc	N	N	N	
Payroll Company Fees	N	N	N	
Pension, Health & Welfare Contributions	Y	N	N	Qualifies for both individuals and registered loanouts being paid through payroll
Perdiems	Y	Y	N	If a Loan Out company is receiving per diem payments while working in Oregon, then those payments qualify under the 25% goods and service rebate. In order to qualify for the 25%, the company must be the registered company for the individual who is receiving the payment.
Hotels	N	Y	N	

Flights (into and out of Oregon)	N	Y*	N	*Qualifies only if purchased through an Oregon Travel Agent
Online Purchases (e.g. Amazon)	N	Y**	N	**Individual orders under \$500 will qualify if the company ordered from is registered to do business in Oregon (e.g. Amazon). Orders over \$500 qualify only if ordered from an Oregon registered company <b>and also</b> shipped to an Oregon brick & mortar or “locker” store and picked up there <b>or</b> if the return label has an Oregon shipping address (labels will need to be scanned and submitted for audit).
COVID Costs	Y***	Y***	Y***	***Qualifies only if payrolled labor services occur within Oregon and if vendors services are provided by an Oregon registered company
Production Insurance	N	Y^	N	^Qualifies only if purchased and bound through an Oregon broker
Music & Stock Footage Licenses	N	N	N	
Script Development & Writer's Fees	N	N	N	
<b>FOR PROJECTS SPENDING IN EXCESS OF \$75k AND UP TO \$1M IN OREGON</b>				
Payroll Wages (ATL & BTL, Resident and Non-Resident)	Y	N	N	
Non-Payroll Payments to Individuals (not registered companies)	N	N	N	Exceptions can be made for one-off payments made to individuals for items like location fees, picture car rentals, gratuities, etc. as well as reimbursements for receipted expenses
Box & Kit Rentals	Y	Y	N	If a Loan Out company is receiving box and kit rental payments while working in Oregon, then those payments qualify under the 25% goods and service rebate. In order to qualify for the 25%, the company must be the registered company for the individual who is receiving the payment.  <b><i>N.B. Equipment not being rented or purchased from within Oregon and then billed through local "pass through" companies is not considered qualified incentivized spending.</i></b>
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Payroll Company Fees	N	N	N	
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Hotels	N	Y	N	
Flights (into and out of Oregon)	N	Y*	N	*Qualifies only if purchased through an Oregon Travel Agent
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